

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In	the	Mat	ter	of	the	Appeal	of	
	LLI HITI		C. A	AN	D K	KATHL	EEN	J.)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed July 16,1981, by William C. and Kathleen J. White for rehearing of their appeals from the actions of the Franchise Tax Board, we are of the opinion that none of the **grounds set** forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby **ordered** that the petition be and the same is hereby denied and that **our** order of June 23, 1981, be and the same **is** hereby affirmed.

Done at Sacramento, California, this 19th day of August, 1981, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Nevins and Mr. Bennett present.

Ernest J. Dronenburp.	$J_{\Gamma.}$, Chairman
Richard Nevins	, Member
William M. Bennett	<u>,</u> Member
	, Member
	, Member